SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1478 be amended to read as follows:

1   Page 97, between lines 27 and 28, begin a new paragraph and insert:
2   **"(g) If a county council does not adopt a tax rate under this**
3   **section within thirty (30) days after becoming eligible to adopt the**
4   **tax rate, the fiscal body of a municipality in the county may adopt**
5   **the tax rate, which shall be applied only within the municipality. A**
6   **tax rate adopted under this subsection applies only to county**
7   **taxpayers who are residents of the municipality. Except as**
8   **otherwise provided, the provisions of this section apply to a tax**
9   **rate adopted under this subsection. The tax revenue attributable to**
10   **a tax rate adopted under this subsection may be used by the**
11   **municipality only within the municipality for a purpose described**
12   **in subsection (f), as specified by ordinance of the fiscal body of the**
13   **municipality. Except as provided in subsection (h), if a county**
14   **council adopts a tax rate under this section after the fiscal body of**
15   **a municipality has adopted a tax rate under this subsection, the tax**
16   **rate adopted under this subsection by the fiscal body of the**
17   **municipality is rescinded on the effective date of the tax rate**
18   **adopted under this section by the county council.**
19   **(h) If the tax rate adopted under subsection (g) by the fiscal**
20   **body of a municipality exceeds the tax rate adopted under this**
21   **section by the county council, a tax rate equal to the difference**
22   **between:**
23   **(1) the tax rate adopted by the municipality; minus**
24   **(2) the tax rate adopted by the county council;**
25   **continues in effect in the municipality. The tax revenue attributable**
26   **to the tax rate that continues in effect in the municipality may be**
27   **used by the municipality only within the municipality for a purpose**
28   **described in subsection (f), as specified by ordinance of the fiscal**
29   **body of the municipality.**".
30   Page 97, line 28, delete "(g)" and insert "**(i)**".
31   Page 97, line 37, delete "(h)" and insert "**(j)**".

1   Page 121, between lines 1 and 2, begin a new paragraph and insert:

2   "**(g) If a county income tax council does not adopt a tax rate**

3   **under this section within thirty (30) days after becoming eligible to**

4   **adopt the tax rate, the fiscal body of a municipality in the county**

5   **may adopt the tax rate, which shall be applied only within the**

6   **municipality. A tax rate adopted under this subsection applies only**

7   **to county taxpayers who are residents of the municipality. Except**

8   **as otherwise provided, the provisions of this section apply to a tax**

9   **rate adopted under this subsection. The tax revenue attributable to**

10   **a tax rate adopted under this subsection may be used by the**

11   **municipality only within the municipality for a purpose described**

12   **in subsection (f), as specified by ordinance of the fiscal body of the**

13   **municipality. Except as provided in subsection (h), if a county**

14   **income tax council adopts a tax rate under this section after the**

15   **fiscal body of a municipality has adopted a tax rate under this**

16   **subsection, the tax rate adopted under this subsection by the fiscal**

17   **body of the municipality is rescinded on the effective date of the tax**

18   **rate adopted under this section by the county income tax council.**

19   **(h) If the tax rate adopted under subsection (g) by the fiscal**

20   **body of a municipality exceeds the tax rate adopted under this**

21   **section by the county income tax council, a tax rate equal to the**

22   **difference between:**

23   **(1) the tax rate adopted by the municipality; minus**

24   **(2) the tax rate adopted by the county income tax council;**

25   **continues in effect in the municipality. The tax revenue attributable**

26   **to the tax rate that continues in effect in the municipality may be**

27   **used by the municipality only within the municipality for a purpose**

28   **described in subsection (f), as specified by ordinance of the fiscal**

29   **body of the municipality.**".

30   Page 121, line 2, delete "(g)" and insert "**(i)**".

31   Page 121, line 8, delete "(h)" and insert "**(j)**".

32   Page 121, line 11, delete "(i)" and insert "**(k)**".

    (Reference is to EHB 1478 as printed April 6, 2007.)

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Senator BRODEN